



INTERNATIONAL FUEL TAX AGREEMENT

Questions & Answers November 1995

1. Does IFTA have a lot of members?

By 1997, there will be approximately 57 IFTA jurisdictions throughout Canada and the United States.

2. Seeing that Ontario will not be joining IFTA until January 1997, will I need to purchase trip permits when I travel through other IFTA jurisdictions, and how will I know if I have to get one?

Virtually all jurisdictions will continue to allow Ontario carriers to file fuel-use reports as they do today until Ontario becomes an IFTA member January 1, 1997. New Jersey and South Carolina have yet to decide how they will handle Ontario carriers for the final quarter of 1996.

If you are not registered with (or licensed by) a jurisdiction to account for motor fuel tax based on use, you would probably be required to obtain a trip permit when travelling through that jurisdiction.

3. When will Quebec be joining IFTA?

Quebec is scheduled to join IFTA on January 1, 1996.

4. How do I register for IFTA?

All Ontario-based IJC's who are currently registered under the Fuel Tax Act will be mailed an IFTA application form in the fall of 1996. The completed form must be returned along with a decal payment.

The Motor Fuels and Tobacco Tax Branch will review your application. If you are eligible, you will receive your IFTA license and decals.

If you are registered under the current Fuel Tax system and you are in default with filing returns or owe taxes, you will not be eligible for IFTA registration until you file returns and pay any overdue taxes.

5. Must I register under IFTA?

No. If you qualify for IFTA registration but do not wish to participate in the program, you must obtain trip permits to travel through Ontario and other jurisdictions according to the regulations of each jurisdiction.

6. How do I find out the weight of my vehicle?

Refer to your vehicle registration, or you may contact the Ontario Ministry of Transportation or the jurisdiction where the vehicle plate was obtained. The weight must be the gross registered weight.

7. Are only diesel-powered vehicles required to register?

Vehicles that qualify to register for IFTA can be powered by any of the following types of fuel: diesel, gasoline, natural gas, propane or gasohol.

8. Are vehicles that travel only in Ontario required to register under IFTA?

No. Only commercial vehicles that travel interjurisdictionally and meet the weight requirements are required to register. If your vehicle travels only in Ontario, you cannot register under IFTA.

9. Do I have to register and renew my IFTA decals every year?

Yes. Starting January 1997, the registration and decals are renewed every year. They are valid from January 1 to December 31.

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At least thirty days before your IFTA registration expires, you will receive a preprinted IFTA Registration application.

Your application will be renewed only if you have complied with all Ontario IFTA requirements. We can't issue a renewal and decals:

- if your account has been cancelled or revoked; or
- if you have failed to file any fuel tax return; or
- failed to remit any amounts due any member jurisdiction.

You must file all delinquent returns along with past due taxes, penalties and interest before your renewal and decals will be issued.

10. **Do I have to be registered with the Ministry of Transportation before I can register for IFTA?**
No.
11. **Why does the expiry date on my existing decal show June 30, 1996?**
The decals had already been printed when the decision was made to extend the expiry date. The current expiry date of the decals has been extended to December 31, 1996.
12. **I have heard about a "decal fee holiday". What is this?**
Due to the delay in implementing the IFTA program, Ontario has reduced its regular decal fee from \$10 for the 12-month period from July 1, 1995 to June 30, 1996, to \$5 *for an extended period of 18 months from July 1, 1995 to December 31, 1996*. These changes, in effect, permit a "decal fee holiday" for the 12-month period from January 1 to December 31, 1996.
13. **Will I need to replace my current decals before Ontario joins IFTA?**
No. Your current decals are valid up to December 31, 1996 and there is no need to replace them before January 1, 1997 when Ontario implements its IFTA program. Effective that date, however, new IFTA decals will be required. You will be notified to renew your decals, at least 30 days before they expire.
14. **Will I get a citation for displaying the current decals after June 30, 1996?**
No, you will not get a citation for displaying these decals. Decals issued to you for the period commencing July 1, 1995 are valid up to and including December 31, 1996.
15. **Why are two decals required under IFTA?**
This is an IFTA requirement. You must affix one decal on each of the driver and passenger doors of the vehicle. This allows the decal to be viewed from either side of the vehicle, especially when travelling through weigh stations.
16. **Can the IFTA decals be paid for by credit card?**
Not at the present time.
17. **How often will I file IFTA tax returns?**
Every quarter. Filing due dates are: April 30; July 31; October 31; and January 31.

*Cette publication est aussi disponible en français sous le nom
« Accord international sur la taxe sur les carburants - Questions et Réponses ».
Veuillez appeler le 1-800-668-5821 pour obtenir une copie.*



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